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Results of achieving the objectives of tax and customs administration in the National Revenue Strategy

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Abstract. Reforming the tax and customs system in order to improve the instruments of tax and customs administration is an important direction of the strategic development of fiscal relations in Ukraine. The National Revenue Strategy until 2030 is a fundamental document that sets out the key vectors of reform in the field of customs and tax relations. The aim of the article was to analyse the implementation of the strategic objectives of the National Revenue Strategy in the sectors "Tax Administration" and "Customs Administration" and to substantiate possible directions for adjusting these objectives under martial law. The paper analyses statistical data on the implementation of the strategic objectives of customs and tax administration in the National Revenue Strategy in 2024-2025. Using the method of generalisation, information on the objectives of tax and customs administration in 2024-2025 was synthesised. Through analytical methods, the study examined the state of anti-corruption efforts in tax and customs authorities; Ukraine's position in the Corruption Perceptions Index; statistics on tax information exchange; the shadow market for alcoholic beverages and tobacco products; the state of control over the use of cash registers and software cash registers by taxpayers; the status of tax debt repayment by taxpayers; and the level of remuneration of customs and tax inspectors in Ukraine and selected foreign countries. The results of surveys on public trust in tax and customs authorities were analysed, as well as the state of public outreach and explanatory work carried out by these authorities. Key performance indicators to be used in assessing the effectiveness of customs authorities were summarised, along with the state of technical support and equipment for customs control. Problematic aspects of implementing the strategic objectives of customs and tax administration within the National Revenue Strategy were identified. Directions for adjusting the strategic objectives of the National Revenue Strategy in the sectors of tax and customs administration were substantiated. The practical significance of the results lies in the synthesis of problematic aspects of implementing the strategic objectives of the National Revenue Strategy in the sectors of tax and customs administration

Keywords: debt; budget deficit; smuggling; supervisory authorities; anti-corruption measures; transfer pricing; digitalisation

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INTRODUCTION

In December 2023, the Cabinet of Ministers of Ukraine approved the National Revenue Strategy until 2030, the primary aim of which was to ensure an increase in budget revenues and to strengthen efforts to combat tax evasion and the shadow economy (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 2023). The Strategy's main objectives were divided into four blocks: tax policy, tax administration, customs policy and customs administration. Due to martial law, the Ukrainian budget has been receiving significantly lower revenues. The growth of tax receipts has largely been driven by inflationary fluctuations (which increase revenues from indirect taxes), by rising social standards and tax rates (which boost revenues from personal income tax and the military levy), and by increases in national and local tax rates (including rent payments and the single tax). Despite the wartime conditions, Ukrainian enterprises continue to operate and generate profit. Over the first nine months of 2025, 75.6% of enterprises reported profits, and corporate income tax revenues increased by 177.8 billion UAH between 2022 and 2025 (Official website of the State Statistics Service of Ukraine, 2025). However, the scale of tax evasion and the level of the shadow economy continue to rise.

Over the period 2022-2025, the revenues of the Consolidated Budget increased by 2.1 trillion UAH. However, budget expenditures also rose, and at an even faster pace – by 2.9 trillion UAH, which led to an increase in the budget deficit from 845 billion UAH in 2022 to 1.6 trillion UAH in 2025. Therefore, it may be argued that, when formulating the National Revenue Strategy, the state should have paid attention not only to revenue-raising measures but also to the strategic directions of budget spending. According to statistical data, tax and customs payments remain the main source of budget revenues and, by the end of 2025, accounted for 58% of the total revenues of the Consolidated Budget of Ukraine, whereas in 2021 this figure stood at 87.4% (Information from the Ministry of Finance of Ukraine…, n.d.). This indicates the presence of systemic problems specifically in tax and customs administration, which affect the performance of the revenue side of the budget and hinder the reduction of the budget deficit. The importance of addressing issues in tax and customs administration has been examined in academic research. In particular, the study by A.V. Lisovyi *et al.* (2024) focuses on combating the shadow economy through tax regulation. The authors emphasise the need to prevent taxpayers from using schemes for the illegal reimbursement of value added tax (VAT) and for evading corporate income tax. Attention is also given to the interaction between customs and tax authorities, as key indirect taxes simultaneously function as both tax and customs payments.

According to O.P. Hrebelnyk *et al.* (2021), an important direction for economic development is the modernisation of customs-duty administration in the context of integration processes. The authors propose several avenues for improving the customs administration system in order to realise the fiscal potential of customs security, one of which is the unification of procedures for levying customs payments. In his monograph, R. Cherkasskyi (2023) focuses on combating crime in the customs sphere and on ways to enhance customs administration, one of which involves regulating the interaction between customs authorities and other state bodies to prevent and counter criminal activity in the customs domain. I. Mishchenko (2023) identifies the unjustified adjustment of customs value as a key problem in the work of customs authorities, as it leads to conflicts with foreign economic activity (FEA) operators. This complicates and delays the customs clearance of goods in both export and import operations. N.I. Atamanchuk (2025) highlights the need to harmonise Ukrainian legislation on customs-duty administration with the provisions of the European Union's Directives and Regulations. According to the author, such harmonisation should be based on the introduction of an electronic customs declaration system, the simplification of customs procedures, the unification of requirements for non-tariff regulation, and the strengthening of measures to combat smuggling.

In their work, M.I. Krupka *et al.* (2021) emphasised that the implementation of horizontal monitoring measures within the framework of tax control should enhance the efficiency of tax authorities. At the same time, such monitoring must be based on interaction and coordination between tax authorities and other public bodies in Ukraine. V. Tarashchenko *et al.* (2025) examined the issue of tax evasion, which is global in nature. To address this problem, Ukraine must introduce a system for the exchange of tax information with foreign countries as swiftly as possible. According to P. Kerimov (2025), the Ukrainian tax system does not contribute to reducing income inequality and highlights the need to introduce progressive taxation of personal income, as wealthier segments of the population should be subject to higher taxes. The existing system of personal income taxation leads to tax evasion. It can be observed that most studies have focused primarily on general issues of tax and customs administration without providing a specific analysis of the implementation of the strategic objectives of the National Revenue Strategy. This prompted the authors to examine the effectiveness of implementing the strategic objectives of the National Revenue Strategy for 2024-2025. The aim of the article was to assess the results of implementing the strategic objectives of the National Revenue Strategy in the sectors of "Tax Administration" and "Customs Administration" under martial law.

MATERIALS AND METHODS

The theoretical basis of the study consisted of the fundamental principles of financial and economic science, the results of academic research, and the works of Ukrainian and international scholars (Hrebelnyk *et al.*, 2021; Cherkasskyi, 2023; Dragneva & Wolczuk, 2025). The study is largely grounded in the provisions of the National Revenue Strategy until 2030 and the regulatory framework related to the implementation of the strategic objectives of the National Revenue Strategy in the sectors of tax and customs administration (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 2023).

Methods of analysis and synthesis were applied to examine the state of implementation of the objectives of the National Revenue Strategy (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 2023), as well as to assess specific areas of tax and customs administration. In particular, these methods were used to analyse the state of anti-corruption efforts in the tax authorities (State Tax Service of Ukraine, 2026) and customs authorities (The level of business trust..., n.d.; Corruption perceptions index, 2025); indicators of illegal trade in alcoholic beverages and tobacco products (Monitoring of illegal trade..., 2025; Andriiv, 2026); the dynamics of tax debt (Tax debt dynamics, n.d.); the level of remuneration in the tax authorities of Austria, the Netherlands, Lithuania and Latvia (Tax examiner salaries by country, n.d.), as well as in the customs authorities of these countries (Customs inspector salaries by country, n.d.). In addition, the state of control over the use of cash registers and software cash registers by taxpayers was analysed (Ukrainians made 870 million payments..., 2026), as well as Ukraine's progress in implementing the EU-Ukraine Association Agreement in the sector "Customs Matters" (Government Office for Coordination of European and Euro-Atlantic Integration, 2026).

Statistical and economic methods were used to collect, process and analyse over time the indicators characterising the directions of implementation of the National Revenue Strategy (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 2023), The state of tax administration in Ukraine: Report on the study results (2025), as well as the assessment of the performance of customs authorities (Kuziakiv *et al.*, 2026). The graphical method was applied to visualise the number of objectives of the National Revenue Strategy (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 2023) across the blocks of tax and customs administration. The method of grouping information was used to systematise the indicators by which the quality of tax and customs administration was assessed (The state of tax administration..., 2025; Kuziakiv *et al.*, 2026).

The method of generalisation was applied to summarise the results of the analysis of reports by the consulting company Kantar, which periodically studies the shadow market for tobacco products (Monitoring of illegal trade..., 2025), and by the European Business Association, which conducts research in the field of customs and tax administration (Andriiv, 2026), regarding the state of the shadow market for alcoholic beverages and tobacco products. This method was also used to summarise the results of anti-corruption efforts in the tax and customs authorities of Ukraine (Corruption perceptions index, 2025; The level of business trust..., n.d.). The abstract-logical method was applied to substantiate recommendations for improving the strategic objectives of the National Revenue Strategy (Decree of the Cabinet of Ministers of Ukraine No. 1218-r, 223) in the sectors of tax and customs administration, as well as to formulate conclusions. The proposals and recommendations were prepared taking into account the results of the implementation of the strategic objectives of the National Revenue Strategy, as well as the academic approaches of scholars who have examined similar issues in their research.

RESULTS

The National Revenue Strategy until 2030 is a roadmap for the activities of the tax and customs authorities, aimed at ensuring their reform in line with the requirements of European tax and customs legislation and at increasing the level of public trust in these authorities. The National Revenue Strategy until 2030 provides for a set of 207 strategic reform objectives across various directions (Fig. 1).

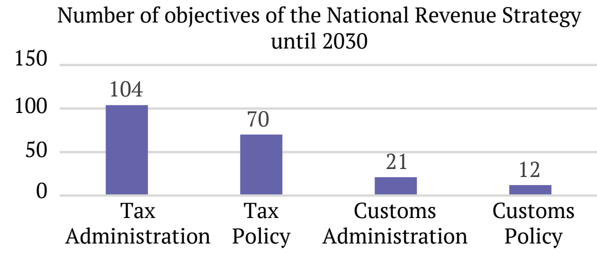

Figure 1. Number of objectives of the National Revenue Strategy by blocks
Source: compiled by the authors based on Ministry of Finance of Ukraine (2025)

The implementation of these strategic objectives is primarily the responsibility of the Ministry of Finance of Ukraine (89 objectives), although the State Tax Service of Ukraine (81 objectives), the State Customs Service of Ukraine (21 objectives) and other executive authorities (16 objectives) are also designated among the implementers. In 2024, 85 strategic objectives of the National Revenue Strategy were to be fulfilled, and in 2025 – 74. At the same time, in 2024 the authorities managed to complete only 68 tasks (75.3%).

In 2025, 22 out of 74 measures were being implemented with delays (Ministry of Finance of Ukraine, 2026). In 2025, 12 measures that should have been completed in 2024 were carried out (while 9 measures from 2024 remain unfulfilled). Based on the 2024-2025 Report, it is possible to state that there is a certain lag in the timetable for implementing the strategic objectives of the National Revenue Strategy: incomplete implementation of EU legislation on excise tax administration and customs administration concerning customs control procedures; delays in introducing electronic e-audit systems and risk-management systems; a slowdown in measures aimed at strengthening the integrity of tax authorities, enhancing anti-corruption programmes and increasing public trust in tax authorities; no reduction in the volume of tax debt; and slow progress in the personnel reform of customs and tax authorities.

It is worth noting that the Verkhovna Rada of Ukraine, which performs the legislative function, is not included among the bodies responsible for implementing the strategic objectives of the National Revenue Strategy. At the same time, executive authorities are not authorised to adopt amendments to legislation, whereas the implementation of most strategic objectives of the National Revenue Strategy requires amendments to the Tax Code and/or the Customs Code of Ukraine, which is the direct responsibility of the Verkhovna Rada of Ukraine. Therefore, it was considered that the Verkhovna Rada of Ukraine should also bear responsibility for the quality of implementation of the strategic objectives of the National Revenue Strategy. The main strategic objectives of tax and customs administration set out in the National Revenue Strategy for 2024-2025 are presented in Table 1.

Table 1. Strategic objectives of the National Revenue Strategy for 2024-2025 by blocks of tax and customs administration

Strategic objectives	Directions for implementation in 2024-2025
1. Tax Administration	1.1. Implementation of the STS Anti-Corruption Programme 1.2 Increasing public trust and creating a positive image of the STS 1.3 Management of tax risks (compliance risks) 1.4 Improvement of the processes for organising and conducting desk and on-site audits 1.5 Automation of tax control procedures for transfer pricing 1.6 Exchange of information for tax purposes 1.7 Improvement of excise tax administration 1.8 Elimination of problems related to the collection, transmission, storage and analysis of data on settlement transactions 1.9 Improving work with tax debt of individuals and legal entities 1.10 Digitalisation of the activities of the STS 1.11 Organisational and staffing measures of the STS
2. Customs Administration	2.1 Strengthening anti-corruption measures and increasing trust in customs authorities 2.2 Support for and cooperation with business 2.3. Development of international customs cooperation 2.4 Institutional development of customs authorities 2.5 Development of IT and provision of technical means for customs control

Source: created by the authors based on Decree of the Cabinet of Ministers of Ukraine No. 1218-r (2023)

Results of the implementation of selected strategic objectives of the National Revenue Strategy are presented below. Anti-corruption programmes in the tax and customs authorities (objectives 1.1 and 2.1). Corruption within the tax and customs authorities remains a significant obstacle to building an effective system of tax and customs administration in Ukraine. The State Tax Service of Ukraine and the State Customs Service of Ukraine have approved Action Plans for the implementation of the Anti-Corruption Programme for 2023-2025. According to a survey of FEA operators, corruption and bribery concern 21.3% of respondents and constitute one of the four key problems of customs administration (Kuziakiv *et al.*, 2026).

Corruption on the part of the tax authorities primarily concerns VAT refunds and is a matter of concern for 11% of respondents (The state of tax administration…, 2025). In 2023, specialised anti-corruption bodies within the STS drew up 271 administrative protocols for corruption-related offences; in 2024, 458 such protocols; and in 2025, 197 administrative protocols (State Tax Service of Ukraine, 2026). According to Transparency International's Corruption Perceptions Index, Ukraine ranked 104th out of 182 countries in 2025, improving its position by one place compared to the previous year. Over 2018-2025, a positive trend can be observed in terms of ranking, while the CPI score increased only moderately – from 32 points in 2018 to 36 points in 2025 (Corruption perceptions index, 2025). As evidenced by the reports on the implementation of the National Revenue Strategy (Ministry of Finance of Ukraine, 2025; 2026), not all anti-corruption measures have been implemented.

Increasing trust in the tax and customs authorities (objectives 1.2 and 2.2). There has been no significant breakthrough in the level of trust that taxpayers and foreign-trade operators place in the tax and customs authorities. Although, according to the World Customs Organization (online survey "Assessment of the perception of integrity in the Customs Service of Ukraine"), the level of trust in customs authorities is gradually increasing (The level of business trust…, n.d.). According to the findings of Kuziakiv *et al.* (2026), the index of perception of customs authorities' performance fell to 0.29, whereas in 2020 it stood at 0.43. The state of tax administration in Ukraine: Report on the study results (2025) states that 41.8% of respondents view the performance of customs and tax authorities negatively. Such discrepancies between survey results can be explained by the fact that different groups of respondents were involved, whose views may not coincide. In addition, the World Customs Organization primarily assesses institutional changes within customs authorities, while taxpayers evaluate the practical changes they encounter when crossing the border. Therefore, this objective has largely not been fully achieved.

Risk-management system within the State Tax Service of Ukraine (objective 1.3). In 2024, the Resolution of the Cabinet of Ministers of Ukraine No. 854 (2024) introduced a risk-management system within the tax authorities. The risks were divided into four groups: registration risk, reporting risk, payment risk, and declaration risk. However, it remains unclear why reporting risks and declaration risks were separated into two distinct categories, since both relate to the process of preparing and/or submitting tax reports. In this context, they should logically constitute a single risk group. Moreover, the system does not include risks related to the unlawful application of tax benefits, tax evasion risks, and other essential categories. The Resolution also lacks specific indicators for assessing tax risks. Additionally, the official website of the State Tax Service of Ukraine does not provide information on the implementation of the experimental risk-management system, particularly regarding the internal orders issued by tax authorities to operationalise the Resolution. This lack of transparency in the introduction of the tax risk-management system indicates that this strategic objective has not been fully achieved.

Improvement of the processes for organising and conducting desk and on-site audits (objective 1.4). The procedure for selecting taxpayers for inclusion in the schedule of planned tax audits remains problematic, as the provisions of the Order of the Ministry of Finance of Ukraine No. 524 (2015) do not contain a clear procedure for distinguishing taxpayers according to specific risk criteria (high, medium, low). There is also no feedback mechanism between the tax authorities and taxpayers regarding the assignment of taxpayers to a particular risk category, which prevents taxpayers from promptly responding to errors made in the course of maintaining their tax records. Furthermore, there is no clearly defined procedure for conducting on-site (factual) audits, as no subordinate legislation has been adopted. The provisions of tax legislation do not take into account the norms of labour legislation, since the duration of an on-site audit is measured in calendar days rather than working days, which implies the possibility of conducting audits during night-time hours. Thus, a significant number of tasks under this strategic objective have not been fulfilled and require legislative regulation.

Automation of tax-control procedures for transfer pricing (objective 1.5). In 2024, the tax authorities introduced an Automated System for working with large datasets to conduct risk analysis in the area of transfer pricing. This represents a positive development, as it enables the prompt identification of risks associated with controlled transactions. However, the issue of establishing a price range when determining compliance with the arm's-length principle remains unresolved. Taxpayers are provided with a list of sources for obtaining quoted prices, yet they must independently take into account all prices for comparable goods in order to form the price range. If not all prices are considered, the resulting range will be incorrect and, consequently, the price determined for a foreign economic transaction will also be incorrect. As noted by A.M. Kotenko *et al.* (2021), the difficulty in finding comparable prices (profitability, profit) creates problems for foreign economic operators and leads to unjustified determination of the price range in a controlled transaction. The results of the analysis confirm that this objective has not been fully achieved.

Exchange of information for tax purposes (objective 1.6). Exchange of tax information is one of the key requirements put forward by the EU to Ukraine in order to reduce tax evasion and aggressive tax-planning schemes. In autumn 2024 (Press Office of the State Tax Service of Ukraine, 2024), the first exchange of information took place, under which Ukraine received tax information from 50 foreign jurisdictions and provided tax information to 51 foreign jurisdictions, and in 2025 (The State Tax Service successfully..., 2025) the number of jurisdictions from which information was received and to which information was provided increased to 71. The information-exchange system is expanding each year, which contributes to a positive image of the Ukrainian authorities. The relevance of international tax-information exchange is confirmed by S. Godar *et al.* (2024). Large taxpayers are particularly interested in this, as it affects their business reputation. This strategic objective envisages the completion of all tasks by 2030, and its implementation is progressing in line with the established timetable.

Improvement of excise-tax administration (objective 1.7). The issue of excise-tax administration remains pressing. The state has not yet introduced electronic excise stamps, which were intended to strengthen control over the circulation of alcoholic beverages and tobacco products. The introduction of the electronic excise stamp has been postponed to 1 November 2026 due to existing technical implementation problems. The share of the shadow tobacco market in 2025 reached 17.8% (Monitoring of illegal trade..., 2025), while the share of illicit alcohol amounted to approximately 21-41% (Andriiv, 2026). Ukrainian legislation does not incorporate the provisions of EU law concerning the marking of gas oil and kerosene (Council Directive No. 95/60/EC, 1995). Therefore, a significant number of tasks required for the implementation of this strategic objective have not been fulfilled.

Eliminating problems with the collection, transmission, storage and analysis of data on completed settlement transactions (objective 1.8). The issue of using cash registers (RRO) has long been present in tax relations between the state and taxpayers. While legal entities are obliged to use cash registers in trading operations, individual entrepreneurs enjoyed certain exemptions until 2022. However, from 2022 onwards only single-tax payers of the first group are permitted not to use cash registers, whereas all other individual entrepreneurs are required to use them in their business activities. The number of RRO and PRRO in use, as well as the number of inspections concerning their application, is increasing (Ukrainians made 870 million payments..., 2026). Failure to use cash registers is one of the ways of evading taxation, and therefore the state's decision to strengthen control in this area is justified, even under martial-law conditions. When using cash registers, taxpayers encounter problems related to system freezes on the side of the tax authorities due to overloads or technical work on the tax-authority server, as well as the absence of backup copying, which leads to the loss of sales data during the working day. Consequently, the tax authorities must further improve the process of using RRO/PRRO by taxpayers to ensure the full implementation of this strategic objective.

Improving the work on tax debt of individuals and legal entities (objective 1.9). Martial-law conditions have worsened taxpayers' ability to fulfil their tax obligations to the state. While at the end of 2021 the amount of tax debt stood at UAH 105.7 billion, by the end of 2025 it had reached UAH 278.5 billion (Tax debt dynamics, n.d.). At the same time, the number of instalment arrangements granted to taxpayers decreased from 226 at the end of 2021 to 17 at the end of 2025, which indicates a lack of interest on the part of the tax authorities in cooperating with taxpayers under the difficult conditions of martial law. It should be noted that even in mid-2022, when a moratorium on sanctions for failure to comply with tax obligations was in force, the amount of tax debt increased only to UAH 127.7 billion. Therefore, there are no real results demonstrating the achievement of this strategic objective.

Digitalisation of the activities of the tax and customs authorities (objectives 1.10 and 2.5). Digitalisation of the work of the tax and customs authorities should become one of the key directions of tax and customs administration. The tax and customs authorities have strategic digitalisation plans in place, which are also aimed at harmonising EU and Ukrainian digital technologies. However, digitalisation challenges do not allow the full effectiveness of tax and customs administration to be ensured. For example, Ukraine has not introduced an online resource for the registration of tax invoices, which would allow buyers to monitor in real time the registration status of tax invoices issued by sellers. In the work of the customs authorities, no online resource has been introduced for determining and adjusting customs value on the basis of artificial intelligence, which leads to constant disputes between customs authorities and foreign-trade operators (Kuziakiv *et al.*, 2026). There is also no online resource for forming price ranges within the framework of transfer pricing, which results in significant time losses for taxpayers searching for comparable prices on global markets. The e-audit system has not been fully implemented in the work of the customs authorities (Ministry of Finance of Ukraine, 2026), which prevents the full application of the principles of customs post-audit in Ukraine.

Organisational and staffing measures of the tax and customs authorities (objectives 1.11 and 2.4). One of the directions of reforming the structure of the tax and customs authorities is the optimisation of staff numbers. The State Customs Service of Ukraine employs around 10,000 people (Ulyanenko, 2024), while the tax authorities employ around 20,000 people (Ukraine to reduce the number..., 2024). At the same time, the number of employees in the customs and tax authorities of some EU countries is lower. For example, in Austria approximately 1,750 people work in the customs authorities (Federal Ministry Finance Republic of Austria, n.d.). In Estonia, around 1,100 people work in the tax and customs authorities (Estonian tax and customs board, n.d.). In Latvia, the number of customs-authority employees averages 520 (Sardiko, 2024). The issue of remuneration in the tax and customs authorities of Ukraine also remains unresolved. The average annual salary of a customs inspector in Ukraine ranges from UAH 425,000 to UAH 725,000 (approximately EUR 8,500-14,500). In Austria, a customs inspector may receive EUR 44,000-76,000 per year, in the Netherlands EUR 40,000-68,000, in Lithuania EUR 17,000-29,000, and in Latvia EUR 12,000-18,000 (Customs inspector salaries by country, n.d.). The average annual salary of a tax inspector in Ukraine is around UAH 230,000 (approximately EUR 4,600). In the Netherlands and Lithuania, a tax inspector earns on average EUR 30,000 per year, while in Latvia the figure is EUR 14,000 (Tax examiner salaries by country, n.d.). This strategic objective must continue to be implemented in order to establish an optimal number of employees in the customs and tax authorities and to ensure that their remuneration is not lower than the European level.

Support and cooperation between the customs authorities and businesses (objective 2.2). It should be noted that despite the rather extensive reform of the customs and tax authorities, the issue of communication with taxpayers and foreign-trade operators remains inadequate. According to the survey results, the website of the State Customs Service of Ukraine ranked only third among the sources from which foreign-trade operators obtain useful information (Kuziakiv *et al.*, 2026). It is also worth noting that the official YouTube channel of the State Customs Service of Ukraine contains only 30 video materials, and the channel has 473 subscribers. This is a significant shortcoming in the work of the customs authorities, as it is through video materials (consultations, seminars, etc.) that foreign-trade operators should learn how to correctly complete customs documentation. A notable achievement of the customs authorities is the launch of the official Telegram bot of the State Customs Service of Ukraine – “Single window for international trade”, which helps foreign-trade operators obtain information on the status of customs clearance and check the balance of funds in their current account (In test mode, the State Customs Service..., n.d.). Problems remain unresolved, including unjustified adjustments of customs value by customs authorities, difficulties faced by taxpayers when applying the UKT ZED Classification, and differing approaches to customs clearance at customs posts across the regions of Ukraine. Therefore, this strategic objective has not been fully achieved.

Institutional development of the customs authorities (objective 2.4). One of the key directions of reforming the customs authorities is the introduction of key performance indicators (KPIs) for assessing the effectiveness of customs authorities (which were not implemented in 2024-2025 as envisaged by the National Revenue Strategy). The Draft Law of Ukraine No. 12360 (2024), which regulates such indicators, was only adopted as a basis in December 2025. The assessment of the efficiency and effectiveness of the customs authorities is to be carried out in the following areas (Table 2).

Table 2. Blocks of indicators for assessing the effectiveness of customs authorities

Blocks of indicators for assessing the effectiveness of customs authorities	Indicators
Creating favourable conditions for facilitating trade and promoting competition	changes in the number of authorised economic operators; participation of authorised economic operators in international trade; average release time for goods imported into the customs territory of Ukraine; average release time for goods under the customs export regime
Administration of customs and other payments	performance indicator for customs authorities’ fulfilment of the total forecasted amount of customs-duty revenues; effectiveness of post-customs control; effectiveness of control over the correctness of customs-value determination; share of claims filed against customs authorities in which court decisions were delivered not in favour of the customs authorities
Protection of society, public health and environmental safety, and combating the illicit movement of narcotic substances and weapons	effectiveness of the use of scanning systems during customs control; changes in the quantity of excisable goods (tobacco and alcoholic products) detected and seized by customs authorities;effectiveness of control over the movement of cultural property across the customs border of Ukraine; effectiveness of measures taken to protect intellectual-property rights
Organisational development of the activities of the customs authorities	share of customs-authority officials who have completed professional-development training; level of compliance with service discipline; effectiveness of mechanisms for reporting corruption offences committed by customs-authority officials and abuses of their official position; gender-balance ratio within the staff of the customs authorities

Source: compiled by the authors on the basis of the Draft Law of Ukraine No. 12360 (2024)

The draft law does not contain a clear methodology for applying these assessment indicators or for determining their combined impact on the overall evaluation of the performance of the customs authorities, which makes it impossible to adopt a well-founded approach to their application and creates obstacles to the full implementation of this strategic objective. The conclusion of international trade agreements and Ukraine's accession to the Common Transit procedure is undoubtedly a positive development. According to the results for 2025, an increase was recorded in the number of transit declarations processed under the Common Transit procedure, which indicates the trust of Ukrainian foreign-trade operators and of the 36 countries applying this procedure (EU Member States, the European Free Trade Association countries, the United Kingdom, Türkiye, North Macedonia, Serbia) in the customs authorities of Ukraine ("Customs visa-free" 2025: A record year..., 2025). At the same time, a key problem in international cooperation remains the implementation of the EU-Ukraine Association Agreement in the "Customs matters" chapter and the achievement of mutual recognition of authorised economic operator status, as the final mutual recognition agreement has not yet been signed. This somewhat complicates customs clearance for Ukrainian businesses holding authorised economic operator status when operating in other countries. As regards the Association Agreement, according to the results for 2025 (Government Office for Coordination of European and Euro-Atlantic Integration, 2026), 5% of the tasks under the "Customs matters" chapter were completed (96% in total since the Agreement entered into force). This indicates that not all measures under this strategic objective have yet been implemented.

Ensuring that the customs authorities are equipped with technical means of customs control (objective 2.5). One of the persistent problems in the work of the customs authorities has been the outdated technical means of customs control. Survey results among foreign-trade operators indicate a deterioration in the state of technical equipment in 2025, with the indicator standing at 3.5 out of 5 (Kuziakiv *et al.*, 2026). At the same time, according to the decision of the Accounting Chamber of Ukraine, 43% of technical means of customs control are non-operational (Decision of the Court of Auditors No. 42-1, 2024). According to the data of the Accounting Chamber of Ukraine, the customs authorities are attempting to address this issue and are gradually renewing their technical means of customs control (Customs updated the technical..., 2025). This objective has a final implementation deadline in 2027; therefore, the tasks related to equipping the customs authorities with modern technical means of customs control are being carried out within the timeframe established for achieving the strategic objectives.

The National Revenue Strategy is a document that contains a substantial number of strategic objectives. However, some of these objectives require refinement in light of current needs. The authors propose the following measures to address the problematic aspects of implementing the strategic objectives of the National Revenue Strategy in the "Customs Administration" and "Tax Administration" sectors. Reducing the scale of corruption, increasing trust in supervisory authorities, and strengthening cooperation with businesses (objectives 1.1, 1.2, 2.1, 2.2) concern not only the customs and tax authorities. This issue must be addressed at the state level. The main corruption risks in tax administration relate to the determination of tax liabilities, VAT budget reimbursement, audit and inspection activities, and the granting of tax benefits. Customs-related corruption risks primarily arise in connection with the determination and adjustment of customs value, the classification of goods under the Ukrainian Classification of Goods for Foreign Economic Activity (UKT ZED), audit and inspection activities, and the granting of customs benefits. Most of these risks can be mitigated through the introduction of artificial-intelligence technologies in determining tax liabilities or customs value. The issue of granting tax benefits requires thorough control over the persons to whom such benefits are provided.

One of the approaches to addressing the issue of tax benefits was the adoption of Order of the Ministry of Finance of Ukraine No. 474 (2024), yet the real results of implementing this methodology will only be observable at the end of 2026 or even in 2027, as the methodology provides for assessing the effectiveness of measures once every two or three years. The problem of VAT budget reimbursement should be resolved by abolishing VAT refunds for Ukrainian transactions – in such cases, the negative VAT balance would be carried forward to the tax credit of the following reporting month. It is proposed to retain only VAT refunds to the taxpayer's account for the export of goods, provided that foreign-currency proceeds are received within the time limits established by the National Bank of Ukraine. The primary purpose of audit and inspection activities should not be purely punitive but, first and foremost, preventive and explanatory, as violations of tax or customs rules often occur due to the lack of clarity in tax legislation. Reducing corruption risks in customs and tax administration is a direct path to increasing trust in the customs and tax authorities.

In addition, the use of body cameras by customs authorities at customs posts may be regarded as a positive development, as it is also expected to reduce corruption risks during customs clearance. The decision concerning the use of body cameras by tax authorities provides only a right, rather than an obligation, to use them under the applicable provisions (Order of the Ministry of Finance of Ukraine No. 470, 2020). To expand cooperation between customs and tax authorities and taxpayers, joint events should be held at which the parties can exchange views on problematic aspects of tax and customs regulation; to increase taxpayers' awareness of changes in tax and customs legislation, the customs and tax authorities should publish textual or video digests explaining key amendments; to reduce violations committed by taxpayers, the tax and customs authorities should provide, in the public information space, clarifications regarding the violations they have recorded and offer recommendations on how taxpayers can avoid such violations in the future.

Improving the risk-management system within the State Tax Service of Ukraine (objective 1.3). Amendments should be introduced to the provisions of Resolution of the Cabinet of Ministers of Ukraine No. 854 (2024), which established the risk-management system in the tax authorities, in order to merge the declaration risks and reporting risks, as these are closely interrelated. In addition, it would be appropriate to add to the risk groups those associated with the unlawful application of tax benefits and tax evasion. The tax authorities should also provide detailed coverage of the risk-management system on their online platforms, particularly with regard to the internal orders adopted to implement the Resolution of the Cabinet of Ministers of Ukraine. Improving the processes of organising and conducting desk and on-site audits (objective 1.4). It is proposed to amend the procedure for selecting taxpayers for inclusion in the schedule of planned tax audits, with a view to establishing a clear methodology for including taxpayers in the audit schedule (Order of the Ministry of Finance of Ukraine No. 524, 2015). Furthermore, the provisions of the Order should require that taxpayers be informed of the criteria under which they are deemed non-compliant with legislation and may be classified into a particular risk category. A separate regulatory act should be adopted to govern the procedure for conducting on-site tax audits, in order to prevent violations of labour-law provisions when such audits are carried out at night.

Improving tax-control procedures for transfer pricing (objective 1.5). The current transfer-pricing control system provides for a moratorium on penalties during the period of martial law. At the same time, it envisages substantial penalty amounts that will be imposed once martial law is lifted. The size of these penalties is several times higher than the criminal liability thresholds for tax evasion. To reduce violations in the transfer-pricing process, the state should introduce a price-agreement mechanism for foreign-economic transactions not only for large taxpayers but also for medium-sized businesses. In addition, an online resource should be created through which taxpayers can compare, in real time, the prices of their own products with those of comparable products and accurately determine the price range within which foreign-economic contracts may be concluded. Rules for classifying certain jurisdictions as low-tax should also be harmonised, as the current legislation focuses primarily on the existence of a double-taxation-avoidance agreement rather than on the tax rate in a given jurisdiction. Therefore, in this case, a key criterion must be defined for determining when a transaction is considered not to comply with the arm's-length principle: the tax rate in the jurisdiction or the existence of a double-taxation-avoidance agreement.

Exchange of tax information (objective 1.6). The system must continue to develop in order to ensure Ukraine's fulfilment of its obligations under the Multilateral Competent Authority Agreement on the Exchange of Information and to reduce the level of tax evasion in Ukraine, as the Ukrainian tax authorities receive information on the foreign accounts of Ukrainian residents, while the tax authorities of foreign countries receive information on the accounts of their citizens in Ukraine. Improving the administration of excise tax (objective 1.7). The problem of excise-tax administration should be addressed primarily through the implementation of all EU excise-tax legislation. For example, Ukraine has not yet transitioned to excise-tax rates expressed in euros for alcoholic beverages and electricity. In addition, Council Directive No. 95/60/EC (1995), which is intended to harmonise Ukrainian and EU legislation in the context of importing such goods into Ukraine, still requires ratification. The introduction of an electronic excise stamp should also contribute to reducing the scale of smuggling and counterfeit goods. At the same time, coordination between the customs and tax authorities is essential, as smuggling falls within the remit of the customs authorities, whereas issues related to counterfeit goods overlap between the areas of responsibility of both customs and tax authorities. Furthermore, the issue of monitoring the activities of duty-free shops, which are often used in tax-evasion schemes, must be resolved.

Improving the system for collecting, transmitting, storing and analysing data on settlement transactions (objective 1.8). In the context of digitalisation, control over settlement transactions should extend to all taxpayers. This also concerns the so-called micro-enterprises (single-tax payers of the first group), who are exempt from the obligation to register settlement transactions, which theoretically creates opportunities for tax evasion. However, this primarily affects the income-based eligibility criterion for remaining within the simplified taxation system, rather than the amount of tax payable, as single-tax payers of the first group pay a fixed tax amount determined by the subsistence minimum for an able-bodied person. The EU is gradually introducing rules on financial and settlement-transaction control for micro-businesses (Regulation (EU) of the European Parliament and of the Council No. 2024/886, 2024), which should serve as a signal for the Ukrainian legislature regarding the future implementation of similar provisions.

Reducing the volume of tax debt (objective 1.9). Under the conditions of martial law, the state must apply various measures aimed at reducing the volume of tax debt. First and foremost, this concerns the mechanism of instalment and deferral of tax-debt repayment, the number of which is currently decreasing. Secondly, the state should provide for the possibility of private financial institutions issuing loans to taxpayers for the repayment of tax debt. This would supply the budget with additional funds. Furthermore, to reduce tax debt, the state may, in certain cases, act as a purchaser of the products manufactured by taxpayers who have outstanding tax debt. This would allow the taxpayer to receive funds from the state, enabling them to fully or partially repay their tax debt, while the state does not incur additional losses and may potentially receive a higher amount of tax revenues as a result of the sale of the products it commissions from the taxpayer.

Improving the procedure for the use of digital technologies by supervisory authorities (objectives 1.10 and 2.5). It is proposed that customs and tax authorities should more extensively introduce artificial-intelligence technologies into their operations in order to reduce the human factor in the adoption of certain managerial decisions. This primarily concerns the determination of tax liabilities (for the tax authorities) and the determination of customs value (for the customs authorities). To reduce conflict situations between taxpayers and supervisory authorities, an online resource for the registration of tax invoices needs to be introduced. Information from this resource should be accessible not only to the tax authority and the seller who issues and registers the tax invoice, but also to the purchaser, enabling them to receive timely information on the registration of the tax invoice, which serves as the basis for including the corresponding expenses in the VAT tax credit.

Improving personnel policy in the tax and customs authorities (objectives 1.11 and 2.4). To address the problem of attracting young people to work in state authorities, it is proposed to introduce personal-income-tax benefits for the first three years of employment, allowing young specialists either to be exempt from paying personal income tax or to pay it at a reduced rate. An important example of youth support is the experience of Poland, where individuals under the age of 26 are exempt from income tax (Ivanov & Naydenko, 2025). One of the directions of reform in the customs sphere has been the adoption of the professional standard "Customs Inspector", which outlines the key professional competencies that prospective customs-authority employees should possess upon completing their higher-education studies. The introduction of such a professional standard requires higher-education institutions to cooperate with the customs authorities in order to improve the educational process and provide students with the knowledge necessary for employment in the customs service. At the same time, it is important not to overlook other students who will be employed in fields related to customs brokerage, foreign-economic operations, and similar areas. Therefore, in this context, higher-education students should be provided with a synthesis of skills and competencies that will enable them to be in demand both within the customs authorities of Ukraine and in the private sector.

Developing international customs cooperation (objective 2.3). First and foremost, the customs authorities must create incentives for foreign-trade operators to obtain the status of authorised economic operators, as this should simplify the customs-clearance procedures for foreign-economic transactions. Secondly, state authorities must accelerate the implementation of EU legislation in Ukraine, including in the areas of tax and customs administration. One of these tasks will be the amendment of the Customs Code of Ukraine, planned for 2027, which should take into account the key provisions of Regulation (EU) of the European Parliament and of the Council No. 952/2013 (2013).

Improving the assessment of the effectiveness of the work of the customs and tax authorities (objective 2.4). The existing assessment indicators do not allow for a comprehensive evaluation of the performance of individual tax or customs inspectors. The authors propose applying an indicative performance-assessment model that would take into account a set of indicators related to the activities of customs or tax inspectors, using weighted coefficients. For example, such indicators may include the number of customs declarations processed or tax returns audited without identifying violations on the part of the taxpayer; a reduction in the number of tax or customs violations; an increase in the amount of taxes voluntarily paid by taxpayers; a reduction in the volume of tax debt; a decrease in the number of taxpayer enquiries concerning tax and customs administration, and similar indicators.

Updating the technical means of customs control (objective 2.5) should become one of the key directions for preventing the smuggling of goods. It is worth noting that the EU applies Regulation (EU) of the European Parliament and of the Council No. 2021/1077 (2021), which demonstrates the EU's strategic approach to financing the renewal of technical means of customs control. In Ukraine, a similar programme operated during the period 2004-2010, but no new strategic documents have been adopted since then. Therefore, it is proposed to approve a State Programme that, for a period of up to five years, would provide funding for the renewal of technical means of customs control. According to the Accounting Chamber of Ukraine, the State Customs Service has adopted the Procedure for the Provision, Accounting and Use of Technical Means of Customs Control in the territorial bodies of the State Customs Service (Customs updated the technical..., 2025), but this document is not publicly available.

DISCUSSION

The results obtained in this study corroborate the findings of other scholars who have examined various aspects of improving tax and customs administration. For example, the issue of VAT fraud (as a manifestation of corruption) is raised in the study by A. Bussy & A. Tassi (2025). According to their research, the EU VAT system often leads to customs fraud related to cross-border transactions between EU Member States, where sellers either charge VAT without remitting it to the tax authorities or claim VAT refunds to which they are not entitled. M.T. Braml & G.J. Felbermayr (2022) argued that the VAT exemption for export operations results in inflated declarations of export customs value, which ultimately reduces tax revenues by approximately EUR 64 billion per year. In their conclusions, the authors emphasised the need for strict control over value-added tax, which aligns with the position of the authors of this study regarding the prevention of corruption (objectives 1.1 and 2.1), as VAT administration is associated with the highest corruption risks in Ukraine.

M.I. Krupka *et al.* (2021) argued that horizontal monitoring should become an additional element of internal tax control, helping to minimise tax risks in the activities of taxpayers. To improve interaction between taxpayers and fiscal authorities in the process of tax control, it is necessary to enhance taxpayers' level of tax culture and legal awareness, as well as to develop preventive tax control, which would contribute to fostering a high tax culture within society. Ensuring effective cooperation between supervisory authorities and taxpayers will help reduce the volume of tax debt and increase tax revenues to the budgets. These conclusions are consistent with the authors' proposals regarding the implementation of objectives 1.3 and 1.9.

The ideas of tax-risk management were further developed by E. Abad-Segura *et al.* (2025), who examined the relationship between tax compliance and tax fraud, focusing on fraud-detection strategies implemented in EU Member States. The study highlighted substantial variation in the effectiveness of anti-evasion policies at the national level. The authors proposed an indicator based on various tax-compliance metrics, which reveals significant differences in the effectiveness of tax policy across countries and enables the identification and management of tax risks. This supports the conclusions of the present study regarding tax-risk management (objective 1.3). N. Haletska (2025) emphasised the need for a comprehensive update of the EU-Ukraine Association Agreement to ensure further bilateral and continuous trade liberalisation between the EU and Ukraine on Ukraine's path towards EU membership. This requires greater coordination and synchronisation between EU institutions and EU Member States. R. Dragneva & K. Wolczuk (2025) underscored the value of Ukraine's international cooperation within the framework of the Association Agreement, which enabled duty-free access for Ukrainian goods to EU markets during wartime. This confirms the authors' argument regarding the necessity of developing international cooperation (objective 2.3).

The spread of digitalisation in taxation and customs-management processes was highlighted in the publications of Yu.M. Pavlyutin (2023), Y. Chen & M. Liu (2025), and M. Gutium (2025), who concluded that digital transformation – including the use of artificial-intelligence technologies – should contribute to improving tax services and reducing the time required for customs clearance of goods and cargo. These proposals are fully aligned with the recommendations of the authors of this article concerning the implementation of objectives 1.10 and 2.5. E. Eberhartinger & M. Zieser (2021) focused on the interaction between tax authorities and taxpayers, which is based on taxpayers providing full transparency and enhanced tax-control systems, while tax authorities offer certainty regarding the tax treatment of complex transactions. This approach primarily reduces the risks of tax evasion and fosters partnership-based relations between supervisory authorities and payers of tax and customs duties, which corresponds to the authors' proposals within the framework of objectives 1.2 and 2.2.

The authors' proposals concerning the need to identify the causes of tax debt and to develop measures aimed at reducing it are supported by the works of M.B. Javareshk *et al.* (2024), who argued that tax debt in certain cases arises as a result of psychological factors, and A.E. Biondo *et al.* (2022), who identified three key determinants of tax debt among taxpayers: income, social influence, and the quality of public goods. Therefore, a systematic effort by supervisory authorities is required to reduce tax debt, involving the identification of its underlying causes and the search for repayment solutions agreed upon with taxpayers. The relevance of improving the excise-tax administration system for the implementation of objective 1.7 is confirmed by the publication of B. Oude Breuil *et al.* (2022), which examined the problem of illicit trade in tobacco products and proposed monitoring online parcels and postal consignments to reduce the scale of such activities, concluding that online and postal channels are increasingly used for smuggling.

I. Tache & M.P. Luca (2021) argued that transfer-pricing issues are a priority for multinational companies or for those engaged in transactions with related parties. The scholars examined the impact of transfer pricing on corporate tax policy and analysed practical aspects that contribute to effective management of transfer-pricing risks, which is fully aligned with the conclusions of the authors of this article regarding the implementation of objective 1.5. The importance of implementing objective 1.4 is confirmed by the work of A. Belnap *et al.* (2024), which notes that tax audits compel firms to make adjustments to improve their tax efficiency and generally hinder business operations. One may agree with these scholars; however, audits should indeed be applied, but their primary purpose must be preventive rather than purely punitive.

The need to combat corruption (objectives 1.1 and 2.1) was further developed in the scholarly works of B. Iancu (2024), who argued that anti-corruption efforts should be carried out within the framework of administrative prevention and law enforcement, and N. Elsayed & B.W. Mandikiana (2026), who examined the bidirectional relationship between corruption and economic growth at the country level. Their results demonstrated that the link between corruption and growth is highly dependent on context and the strength of governance structures. This assertion is reasonable, as higher levels of citizens' income tend to reduce the risks of corrupt behaviour.

O. Cherkunov (2025) examined the links between the proposed performance-assessment system based on key performance indicators for customs authorities, national strategic-planning documents, global and regional standards, and the World Customs Organization's Performance Measurement Mechanism. The author proposed additional key performance indicators for customs authorities to assess the quality and effectiveness of customs-personnel performance, which are intended to improve the overall quality of their work. In other words, the emphasis is placed on the implementation of the institutional-development objectives of the customs authorities (objective 2.4). The issue of evaluating the performance of customs authorities was further developed by M. Borovyk *et al.* (2025), who highlighted the problem of the absence of comprehensive methods and indicators for assessing the effectiveness of customs operations and proposed the introduction of an integrated performance-assessment system, as envisaged by the National Revenue Strategy.

O. Zhuk & N. Hoi (2023) devoted their research to the issue of combating tax evasion as an important direction in the development of Ukraine's tax policy. Achieving this objective is impossible without implementing EU legislation on the exchange of tax information with the tax and customs authorities of other EU Member States within the framework of Council Directive (EU) No. 2016/1164 (2016). These assertions are fully consistent with the authors' proposals regarding the implementation of objective 1.6. Thus, the problems of customs and tax administration exist in many countries, yet the approaches to solving them overlap and are aimed at combating corruption, strengthening interaction between taxpayers and supervisory authorities, applying artificial-intelligence technologies in customs and tax administration, and addressing tax and customs fraud in order to reduce the scale of tax evasion. These measures must be implemented systematically to achieve a genuinely positive outcome.

CONCLUSIONS

The results of the study demonstrate that the objectives of the National Revenue Strategy are highly relevant and address the problematic issues that arise in the field of customs and tax administration in EU countries. The adoption of the National Revenue Strategy in 2023 was a positive signal from the state to taxpayers, aimed at resolving numerous challenges in tax and customs administration. At the same time, as the authors have emphasised above, the National Revenue Strategy should have envisaged not only strategic approaches to revenue generation but also a strategic vector for budget expenditure under martial-law conditions. The strategic objectives of the National Revenue Strategy in the areas of customs and tax administration are not being implemented in a timely manner, which indicates the reluctance of certain public authorities to improve the state of customs and tax administration (more than 20% of the tasks for 2024-2025 have not been completed on time).

The study identified a number of existing problems in the implementation of the strategic objectives of customs and tax administration, which largely stem from the absence of a comprehensive approach to combating corruption; the growth of the shadow economy and tax and customs fraud; declining levels of trust in tax and customs authorities; the lack of concrete action by public bodies to resolve contentious issues related to transfer pricing, reducing tax debt, administering value-added tax (including the registration of tax invoices) and excise tax (due to incomplete implementation of EU legislation); the absence of real incentives for young people to seek employment in customs or tax authorities; violations by supervisory bodies of the procedures for conducting audits; low levels of remuneration in Ukrainian supervisory authorities compared with EU countries; and the unsatisfactory condition of customs-control equipment, among other issues.

To address the existing problems of customs and tax administration in Ukraine, it is proposed to: reform the remuneration system within the customs and tax authorities of Ukraine; build partnership-based relations between supervisory authorities and payers of tax and customs duties; resolve contentious issues concerning the organisation of tax audits and transfer pricing; reduce the volume of tax debt through state procurement from enterprises with outstanding tax liabilities; introduce preferential taxation conditions for young employees during their first three years of work in supervisory authorities; reduce the level of smuggling and customs fraud through the use of modern technical means of customs control; and implement well-grounded performance indicators for assessing the effectiveness of tax and customs authorities in order to evaluate the quality of work of each individual employee. Future research should focus on issues related to the implementation of the provisions of the National Revenue Strategy 2030 in the sectors of customs and tax policy, as these directly affect the volume of tax revenues – in particular, the introduction of progressive personal-income taxation, reduced VAT rates on socially important goods, alignment of excise and environmental-tax rates with EU legislation, and the assessment of the feasibility of granting certain types of tax and customs benefits.

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Результати реалізації цілей податкового та митного адміністрування в Національній стратегії доходів

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Анотація. Реформування податкової та митної системи для удосконалення важелів податкового та митного адміністрування є важливим напрямком стратегічного розвитку фіскальних відносин в Україні. Національна стратегія доходів до 2030 року є фундаментальним документом, що закладає ключові напрямки реформування в сфері митних та податкових відносин. Метою статті був аналіз виконання стратегічних цілей Національної стратегії доходів за секторами «Податкове адміністрування» та «Митне адміністрування» та обґрунтування можливих напрямів коригування таких цілей в умовах воєнного стану. У роботі проаналізовано статистику виконання стратегічних цілей митного та податкового адміністрування в Національній стратегії доходів у 2024-2025 роках. Методом узагальнення узагальнено інформацію щодо цілей податкового та митного адміністрування у 2024-2025 роках. За допомогою метода аналізу проаналізовано стан боротьби з корупцією в податкових та митних органах; місце України в Індексі сприйняття корупції; статистику обміну податковою інформацією; тіньовий ринок алкогольних напоїв та тютюнових виробів; стан контролю за застосування реєстраторів розрахункових операцій та програмних реєстраторів розрахункових операцій платниками податків; стан погашення платниками податків податкового боргу; рівень оплати праці митних та податкових інспекторів в Україні та деяких зарубіжних країнах. Проаналізовано результати опитування щодо довіри до податкових та митних органів; стан масово-роз'яснювальної роботи податкових та митних органів. Узагальнено ключові показники ефективності, за якими буде оцінюватися ефективність діяльності митних органів; стан забезпечення митних органів технічними засобами митного контролю. Виокремлено проблемні аспекти реалізації стратегічних цілей митного й податкового адміністрування в Національній стратегії доходів. Обґрунтовано напрями коригування стратегічних цілей Національної стратегії доходів за секторами податкового та митного адміністрування. Практичне значення одержаних результатів полягає в узагальнені проблемних аспектів реалізації стратегічних цілей Національної стратегії доходів за секторами податкового та митного адміністрування

Ключові слова: борг; дефіцит бюджету; контрабанда; контролюючі органи; протидія корупції; трансфертне ціноутворення; цифровізація